

**XBRL EUROPE**

**25<sup>th</sup> XBRL EUROPE  
DIGITAL WEEK**

**Online conference**

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# The role of the auditor

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# The role of the auditor

- EU-wide mandate, national implementations
- The document / documents
- National guidance for companies listed on regulated markets
- The medium term outcome
- The near term journey
  - National guidance for auditors
  - Work effort involved in assurance
  - Post year-end timetable challenge
- Positive and pragmatic

# The role of the auditor

## Questions